

The Green Card Test and the Substantial Presence Test

An alien may become a resident alien by passing either the green card test or the substantial presence test as explained below.

Green Card Test

Are you an "[immigrant](#)" (Lawful Permanent Resident) of the United States under the immigration laws of the United States? Aliens who are Immigrants are Resident Aliens of the United States for tax purposes, under the condition that they spend at least one day in the United States.

If you answered yes to the above question, you do not need to proceed to the questions below.

Substantial Presence Test

You must pass both the 31-day and 183-day tests.

- 31 day test: Were you present in United States 31 days during current year?
- 183 day test:

A. Current year days in United States x 1 = _____ days

B. First preceding year days in United States x 1/3 = _____ days

C. Second preceding year days in United States x 1/6 = _____ days

D. Total Days in United States = _____ days (add lines A, B, and C)

If line D equals or exceeds 183 days, you have passed the 183-day test.

Exceptions: Do not count days of presence in the U.S. during which:

- you are a commuter from a residence in Canada or Mexico;
- you are in the U.S. less than 24 hours in transit;
- you are unable to leave the U.S. due to a medical condition that developed in the U.S.;
- you are an exempt individual;
- you are a regular member of the crew of a foreign vessel traveling between the U.S. and a foreign country or a possession of the U.S. (unless you are otherwise engaged in conducting a trade or business in the U.S.)